

A BALANCE SHEET AND METHOD FOR MEASURING
INTELLECTUAL CAPITAL

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ABSTRACT OF THE DISCLOSURE

10 A balance sheet and method for measuring
intellectual capital includes identifying one or more
intellectual capitals to be measured, wherein the
intellectual capital comprises human capital, structural
capital, and external capital. A set of metrics that are
present within the identified intellectual capitals are
selected. Values are assigned to the set of selected
metrics. The set of valued metrics are scaled, wherein
15 the scaled metrics are operable to be mathematically
associated. The identified intellectual capitals are
quantified based on the scaled metrics.

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